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AACSB-ACCREDITATION BENEFITS AS PREDICTOR OF FACULTY ATTITUDE TOWARD THE ACCREDITATION PROCESS: AN EXPLORATORY STUDY

BENEFICIOS DE LA ACREDITACIÓN AACSB COMO PREDICTOR DE LA ACTITUD DE LOS DOCENTES HACIA EL PROCESO DE ACREDITACIÓN: UN ESTUDIO EXPLORATORIO

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ABSTRACT

The purpose of the study is to investigate the attitude of faculty members of the College of Business Administration at Kuwait University (CBA-KU) toward the AACSB accreditation system and the way they perceive the benefits of accreditation. The level of association and the causal effect of perceived benefits on shaping faculty attitude are also addressed. A questionnaire was administered to all faculty members at CBA-KU resulting in a final response of 43 observations. While the one-sample t-test and Pearson correlation were used to investigate faculty attitude and perceived benefits and their level of association, Regression analysis was utilized in testing the effect of perceived benefits on faculty attitudes.

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Findings revealed a relatively high positive attitude toward AACSB accreditation and a significant above-average level of agreement with all addressed benefit statements. Significant positive correlation between benefits and attitudes and a significant effect of academic benefits on faculty attitude were also confirmed. The study is the first AACSB accreditation survey in Kuwait which enriches the understanding of the value of earning the accreditation and highlights some factors that enhance faculty positive attitude toward AACSB accrediting.

KEYWORDS
AACSB accreditation, AACSB benefits, Accreditation value, Attitude toward AACSB accreditation, Kuwait, Accreditation, Attitude, Faculty

RESUMEN
El propósito del estudio es investigar la actitud de los profesores de la Facultad de Administración de Empresas de la Universidad de Kuwait (CBA-KU) hacia el sistema de acreditación AACSB y la forma en que perciben los beneficios de la acreditación. También se abordan el nivel de asociación y el efecto causal de los beneficios percibidos en la formación de la actitud del profesorado. Se administró un cuestionario a todos los miembros de la facultad de CBA-KU, lo que resultó en una respuesta final de 43 observaciones. Mientras que la prueba t de una muestra y la correlación de Pearson se utilizaron para investigar la actitud del profesorado y los beneficios percibidos y su nivel de asociación, se utilizó el análisis de regresión para probar el efecto de los beneficios percibidos en las actitudes del profesorado. Los hallazgos revelaron una actitud positiva relativamente alta hacia la acreditación AACSB y un nivel de acuerdo significativo por encima del promedio con todas las declaraciones de beneficios abordadas. También se confirmó una correlación positiva significativa entre los beneficios y las actitudes y un efecto significativo de los beneficios académicos en la actitud del profesorado. El estudio es la primera encuesta de acreditación de AACSB en Kuwait que enriquece la comprensión del valor de obtener la acreditación y destaca algunos factores que mejoran la actitud positiva de los docentes hacia la acreditación de AACSB.

PALABRAS CLAVE
Acreditación AACSB, Beneficios AACSB, Valor de acreditación, Actitud hacia la acreditación AACSB, Kuwait, Acreditación, Actitud, Facultad

INTRODUCTION

In November, 2005, the Association to Advance Collegiate Schools of Business (AACSB) conferred the initial international accreditation on the College of Business Administration at Kuwait University (CBA-KU). The college was also able to maintain it accreditation by AACSB International for its undergraduate and master’s programs since its initial accreditation in 2005. This achievement was, and still, considered a remarkable and distinguished milestone in this area of the world.

Based on a recent survey, that was sent to the deans of over 80 Gulf Council Countries (GCC) business colleges, receiving the international accreditation and shortage of qualified faculty continued to represent the top challenges facing business education in the Arabian Gulf (Hijazi et al., 2020).

This international accreditation represents the highest standard of achievement for business schools worldwide. Programs that receive accreditation confirm their commitment to quality education and continuous improvement through a rigorous and comprehensive peer review.

These claimed value and benefits of being an AACSB-accredited business school were subject to several conceptual (Ramey and Parker, 1993; Scherer et al., 2005; Trapnell, 2007; Romero, 2008) and empirical studies (Henninger, 1998; Roberts et al., 2004; Roberts et al., 2006; Whittenburg et al., 2006; Espiritu, 2007; Pringle and Michel, 2007; Hutchins and Olbrecht 2009; Taylor and Stanton, 2009; Hedrick et al., 2010; Jalbert et al., 2011; Bell and Joyce, 2011;Bastin and Kalist, 2013; Elliott, 2013;Hunt, 2015; Miles, et al., 2015; Al-Khalifa, 2016; Ku-jun Lin et al., 2016; Prasad et al., 2019; Hijazi et al., 2020; Kafaji , 2020; Okulova and Shakina, 2021).

This study represents an effort to document and asses the way faculty members of the College of Business Administration at Kuwait University (CBA-KU) perceive the benefits of receiving the AACSB accreditation and their general attitude toward this international accreditation system. The second contribution of the current study is to investigate the level of association between AACSB perceived benefits and the general attitude toward the accreditation process.

Finally, the effect of the way faculty members perceives benefits of the accreditation on shaping their general attitude toward the accreditation process is addressed. This study is one of a few field-based empirical studies that investigate faculty attitude toward AACSB international accreditation and its perceived benefits in this area of the world where the awareness of AACSB is emerging.

LITERATURE REVIEW AND RESEARCH HYPOTHESES

In an early work, Henninger (1998) investigated dean, management and marketing department chair, and faculty perceptions of the potential impact of the new AACSB faculty qualifications standards on hiring, tenure, and promotion criteria at four comprehensive universities. He showed that respondents expected little opportunity for selection, tenure or promotion of faculty with doctorates outside traditional business disciplines and no opportunity for those considered professionally qualified.

By surveying 221 faculty members from 30 schools that received AACSB accreditation between 1997 and 2001, Roberts *et al*., (2004) studied the impact of accreditation on various stakeholders. They concluded that accreditation was perceived as being beneficial to the business school, students, and faculty hired since accreditation, and to the employers of students. However, faculty who were employed at the institution prior to receiving accreditation did not perceive accreditation as helping them personally.

In Australia, Whittenburg *et al*., (2006) evaluated faculty member’s perception about external accreditation such as AACSB or EQUIS. Their results indicated that the respondents have a good understanding of several of the major issues and constructs in the accreditation process.

In the US, Roberts *et al*., (2006) investigated the perspective of faculty hired after AACSB accreditation on accreditation's impact and importance. In their empirical study, sixty-two faculty members hired by 24 schools that had received AACSB accreditation between 1997 and 2001 were surveyed to determine their impressions of the impact and importance of accreditation on various stakeholders. Responses were subsequently compared to the responses of faculty who were employed by their school prior to gaining AACSB accreditation. Their overall results showed that accreditation was perceived as being beneficial to the business school, students, and faculty, and to the employers of students. This was consistent with the perception of faculty who were employed at newly accredited institutions prior to receiving AACSB accreditation.

Using a sample of higher educational institutions in the far west region of the United States, Espiritu (2007) showed empirically that on average, accredited institutions enjoy 23% higher graduation rate and about 15% higher full-time retention rate than non-accredited institutions. Even after controlling for other relevant institutional factors and student characteristics, the study showed that the positive results of having AACSB-accreditation remain robust and statistically significant. Therefore, it was concluded that resources devoted by higher educational institutions to achieve accreditation and maintaining it will pay-off not only to the institutions but more importantly and consequently, spill-over to all major stakeholders.

By focusing on the call by the 2003-AACSB standards to develop new ways of assessing student learning, Pringle and Michel (2007) surveyed the assessment practices at 138 AACSB-accredited schools. They investigated the assessment methods that schools use, the amount of time that assessment takes, the extent of faculty resistance, and the results that assessment yields.

In a commentary/viewpoint paper, Trapnell (2007) provided a list of several benefits of AACSB International business accreditation. He also addressed some valuable perspectives on the evolution of business accreditation on a global basis. His main argument is that AACSB accreditation is global brand delivering external validation of high-quality business schools providing key stakeholders, students, faculty and employers, with a decision criterion for selecting institutions with which to be associated. With an ever-increasing number of business programs in the world that deliver management education for global markets, Trapnell believes that such an external assessment and accreditation are very critical.

The same argument was discussed and supported by an essay by Romero (2008). He provided accurate information about accreditation issues that impact business faculty and help faculty understand the value of AACSB accreditation to management education. He called for an open discussion about how AACSB accreditation impacts business schools and motivate faculty to reconsider their perceptions about it.

Faculty attitudes toward research and publishing and its impact on teaching effectiveness and student learning at AACSB accredited business schools were studied by Taylor and Stanton (2009).Their results showed that while faculty perceived teaching and research to be mutually supportive and believed that their research activities made them better teachers, they also noted that they would spend less time in scholarly publication pursuits if it did not have such a strong impact on their job security. Faculty also acknowledged that securing a

publication is often more important than providing a contribution to the advancement of business knowledge.

Hedrick *et al*. (2010) explored differences between salaries and productivity of business faculty in AACSB-accredited business programs and those without AACSB accreditation. Their results showed empirically that faculty in accredited business schools are paid more, publish more, and teach less than their peers at non-accredited schools. A part of these results was supported empirically by Bell and Joyce (2011). Their findings revealed that collegiate schools of business accredited by the Association to Advance Collegiate Schools of Business International (AACSB) were significantly different at providing higher salaries across all ranks in ten Missouri State funded universities.

As for graduate earnings, Hutchins and Olbrecht (2009) examined the link between college graduate earnings and the number of years a school has been accredited by AACSB International. They found that there is no monetary benefit to attending an institution of higher learning which has been accredited longer. They concluded, however, that AACSB International applies its accrediting and re-accrediting standards in a consistent manner. On the other hand, Bastin and Kalist (2013) concluded empirically, that there is no wage premium associated with graduating from an AACSB accredited business college upon entry into the workforce.

In Canada, Elliott (2013) used a qualitative multiple case study approach to investigate the impact of AACSB accreditation. Enhanced reputation, leverage for change, increased management efficiencies, and focus on research were among seven main effects reported in his study.

Hunt (2015) reviewed existing research on the value of AACSB accreditation on four key topics: effect on obtaining quality students, students job placement, faculty recruitment, and teaching quality. Given the very limited research comparing AACSB to other business accreditation, the analysis indicates very mixed support, at best, for the claims of AACSB schools' superiority in these areas. This analysis should be useful for business schools, employers, and prospective business students.

In an exploratory study of the perceptions of AACSB international's 2013 Accreditation Standards, Miles, *et al*. (2015) indicated that the surveyed 259 deans of AACSB membership largely perceives that AACSB accreditation is a basic requirement to be a credible and competitive business school, is an indicator of a quality education and is linked to enhancing a business school's ability to be effective in faculty recruitment and student placement.

Focusing on the impact of AACSB accreditation on students in Taiwan, Ku-jun Lin*et al*. (2016), investigated the impact of AACSB accreditation on students' Organization Socialization, Person-Organization Fit, and learning outcomes. In addition, the study compares organizations with AACSB and those without AACSB accreditation, examining whether significant differences exist regarding student behavior, effectiveness of learning, organizational identification, organizational citizenship behavior, learning satisfaction, and wishes to transfer to another department or school. The results show that Organization Socialization, through P-O Fit, would positively affect students' effectiveness of learning, organizational identification, organizational citizenship behavior, and learning satisfaction, and inversely affect students' desire to transfer to other school. Overall speaking, this research offers proof of AACSB accreditation as guarantee of educational quality.

In Bahrain, Al-Khalifa (2016), examined the Outcomes Assessment and Quality Enhancement through AACSB Business Accreditation in the University of Bahrain. The study reported also the link found between outcomes assessment and quality in higher education as well as the challenges and opportunities of AACSB accreditation.

Based on quantitative methods wherein data were collected from secondary sources, Doh, L. *et al*. (2018) showed that the AACSB accreditation does not lead to greater enrollment growth at Historically Black Colleges and Universities (HBCU). They recommend relaying on other less-demanding business program accreditation for HBCU.

Drawing on a qualitative study on two business schools in Mexico, Prasad *et al*. (2019) investigated the academic life under institutional pressure for AACSB accreditation. Specifically, they reported how academic faculty members recognize and negotiate the intensifying pressures for restrictive forms of research output that is the corollary of their business school's endeavor to satisfy the scholarly requirements for AACSB accreditation. This article further considers the problematic implications posed by this trend should it continue.

In Taiwan, Zaki T.*et al*. (2020), explored the role of international accreditation on higher education quality improvement and the associated benefits and challenges in the Asian context. The paper used a qualitative approach to examine the case study of Southern Taiwan University of Science and Technology (STUST) accredited by the AACSB. Their findings show that education quality assurance (via AACSB process) can directly influence the competitive advantage of the university, faculty members and students or indirectly via education quality enhancement.

Using data collected from senior students at the College of Business in a private university in Saudi Arabia, Kafaji (2020) examined the perceived benefits of accreditation from students' perspectives and, in particular, assesses the extent to which accreditation adds value to students' performance, academic motivation, and future career prospects. His results suggest that students' knowledge of the value of accreditation has a 60% higher impact on their overall performance than their awareness of the program's or college's strategic objectives. The gender of the student seems to have no bearing on these findings.

In a very recent study, Okulova O. and Shakina E. (2021) investigated empirically the value in AACSB international accreditation beyond quality. Through a throw analysis of the international panel data of the AACSB Business School Questionnaire, they were able to show that, on average, business schools demonstrate a higher economic performance after the accreditation is received and that the positive effect of AACSB accreditation is heterogeneous and stronger for MBA programs. They also concluded that the observed positive effect lags in time and the market fully observes it at least one enrolment cycle later.

As an extension of abovementioned reviewed studies, the current research is an effort to document and asses the general attitude of faculty members of the College of Business Administration at Kuwait University (CBA-KU) toward the AACSB international accreditation system. The way they perceive the benefits of earning the accreditation is also investigated. Surveying faculty members' attitude was a very common approach in several previous empirical studies related to AACSB benefits (Roberts *et al*., 2004; Whittenburg *et al*., 2006; Roberts *et al*., 2006; Taylor and Stanton 2009; Al-Khalifa, 2016; Prasad *et al*.,2019).

Another major contribution of the current study is to explore the level of association and the causal effect of AACSB perceived benefits on shaping faculty general attitude toward accreditation.

Specifically, the main research questions of the study are:

What is the *"General Attitude"* of CBA-KU faculty members toward the AACSB international accreditation system?

What are the main *"Perceived Benefits"* of earning the AACSB accreditation?

What is the level of association between the *"General Attitude"* toward accreditation and the *"Perceived Benefits"* of the accreditation?

Is it possible to use the *"Perceived Benefits"* as a predictor of the *"General Attitude"* toward accreditation?

Accordingly, and because of the explanatory nature of the current study in Kuwait, the research prepositions were formulated in terms of the following four null hypotheses:

H01: The general attitude toward AACSB accreditation does not deviate statistically significant from the value of 3 (Average level of agreement).

H02: The perceived benefits of AACSB accreditation does not deviate statistically significant from the value of 3 (Average level of agreement).

H03: Levels of association between different pairs of "general attitude" and "perceived benefits" elements are statistically insignificant.

H04: Faculty members' perceived benefits of receiving the AACSB accreditation has no significant effect on their general attitude toward the accreditation process.

RESEARCH METHODOLOGY

Data collection

All of the one hundred and twelve full-time faculty members at CBA-KU were contacted to participate in the current study. Only forty-three were very cooperative and actually responded by filling out the questionnaire. Hence, the final response rate was about 38.4 percent. This final response rate was considered very sufficient in this kind of research (e.g., Droge *et al*., 1994; Curkovic *et al*., 2000). Table 1 provides a profile of respondents based on some selected characteristics.

Table 1. Respondent characteristics

Faculty Rank:	**NO.**	**%**	**Faculty Age:**	**NO.**	**%**
Full/Associate Professor	26	60.47	< 50 years	19	46.51
Assistant Professor/Lecture	17	39.53	≥ 50 years	23	53.49
TOT	**43**	**100**	**TOT**	**43**	**100**
Faculty Nationality:			**Country of Final Degree:**		
Kuwaiti	18	41.63	From USA	29	67.44
Non-Kuwaiti	25	58.14	Other countries	**14**	**32.56**
TOT	**43**	**100**	**TOT**	**43**	**100**

Survey instrument and research variables

A survey instrument was especially designed for collecting the data required for the study. This comprises respondent profile (academic rank, age, nationality, country from where terminal degree was earned) and the two main research

variables that are of interest in this study. Namely, the *"Perceived Benefits"* of the AACSB accreditation and the *"General Attitude"* toward the AACSB international accreditation system. Based on the reviewed literature and authors' discussions with a large portion of the faculty members at CBA-KU during the initial accreditation process and after successfully receiving the accreditation and maintaining it, four general-attitude and seven accreditation-benefits statements were formulated for this study.

The four general-attitude items are: "AACSB accreditation is an indication of offering a high-quality business program", "AACSB accreditation is an esteemed stamp of excellence", All resources devoted to achieve AACSB accreditation pays-off in the long run", AACSB accreditation is used to identifying high-quality business schools by all stakeholders". In addition, seven claimed AACSB accreditation benefits were selected from the literature for this study. This includes the effect of receiving the accreditation on: "Assuring better quality programs at CBA-KU", "Helping CBA-KU to get more funds from the university", "Having positive effect on CBA-KU academic performance", Helping CBA-KU in recruiting high-quality faculty members", "Helping CBA-KU graduates in getting better jobs", "Helping CBA-KU graduates in securing admission in reputable graduate programs", and finally, "Facilitating the mobility of current faculty members in the region".

On a five-point Likert-scale ranging from (1) 'very low agreement' to (5) 'very high agreement', every participant was asked to indicate his/her agreement with each of these eleven statements in the questionnaire. Therefore, multi-dimension ordinal scales were used for the two key variables of the study. In order to check the suitability and face validity of the questionnaire design, the initial design of the questionnaire was pre-tested on a pilot sample of few faculty members, and all received questionnaires underwent strict checks to insure completeness and consistency. The questionnaire is included in Appendix 1.

Statistical Analysis

Because of the relatively small size of the sample and the use of ordinal scales in measuring the level of agreement with each of the eleven statements, the goodness of fit Kolmogorov-Smirnov test was performed on the data to test for normality. Results revealed the conformity of the normality condition for all the four *"General Attitude"* statements and for most of the *"Perceived Benefits"* statements. Therefore, the conventional parametric t-test was used to test for the first two null hypotheses in the study and Pearson bivariate correlation was used to test for the level of association between different pairs of the sub-elements of the two key variables. Furthermore, regression analysis was used to test for the significant effect of a faculty *"Perceived Benefits"* of earning the AACSB accreditation on shaping his/her *"General Attitude"* toward the accreditation process. In order to secure the uni-dimentionality of the two research variables in the regression model, the factor analysis approach was also utilized.

RESULTS

This part of the paper includes four sections. In the first two sections, the general attitude of CBA-KU faculty members toward AACSB accreditation and AACSB perceived benefits are discussed respectively. Both sections include testing the first two null hypotheses. Levels of association between different pairs

of *"General Attitude"* and *"Perceived Benefits"* elements are reported and statistically tested in the third section. Finally, testing the possibility of using *"Perceived Benefits"* as a predictor of *"General Attitude"* will be addressed in the last section of this part.

General Attitude

The percentages of respondents for the five levels of agreement with each of the four "general attitude toward AACSB accreditation" statements used in the survey are reported in Table 2. In addition, the mean score values of each item along with the single sample t-test statistics are also reported.

Notably, the table shows that the overall general attitude score is a relatively very high score (4.03 out of 5.00), which indicates a general positive attitude toward AACSB accreditation among CBA-KU faculty members at Kuwait University.

As for the different four sub-items of the *"General Attitude"* construct, "considering accreditation as an esteemed stamp of excellence" was the number one reported attitude by CBA-KU faculty with a relatively high score of 4.19. While "accreditation indicates offering good programs ranked second (4.00), "accreditation pays off in the long run" and "using accreditation in identifying high-quality business programs" scored a moderate agreement with a score of 3.9 and 3.86 respectively.

Table 2. General Attitude toward AACSB accreditation

General Attitude Statements		Mean	S.D	One-sample t-test results	
				Mean Differ.	t value (Sig.)
GA1	AACSB indicates that (CBA-KU) is offering a high-quality business program.	4.00	1.02	1.00	6.407 (0.000**)
GA2	AACSB accreditation is an esteemed stamp of excellence for CBA-KU.	4.19	1.05	1.19	7.391 (0.000**)
GA3	All resources devoted to achieve AACSB accreditation pays-off in the long run.	3.90	1.07	0.90	5.411 (0.000**)
GA4	AACSB accreditation is used to identifying high-quality Business schools by students, faculty and employers.	3.86	1.15	0.86	4.923 (0.000**)
	Overall General Attitude	4.03	0.83	1.03	7.99 (0.000**)

(Mean Scores, and one-sample t-test results)
2-tailed significance associated with H_{01}: mean = 3, where * P < .05, ** P < .01

Statistically, the t-test results in Table 2 confirmed the significant ($p<0.05$) positive deviation of the scored mean values from the hypothesized value of 3 (Average Level of Agreement) for the five addressed "general attitude" statements in this study. Obviously, this conclusion is also true for the overall mean score of the construct as well. Moreover, the mean difference values were reported to be positive for the overall general attitude score and also for each of its five items. This implies the significant above "Average" level of agreement with all statements related to the general attitude toward AACSB accreditation as reported by CBA-KU faculty. Therefore, null hypothesis number one was rejected.

Perceived Benefits

Table 3 reports the mean score value for each of the seven investigated benefits along with the single sample t-test statistics for each statement and for the entire variable.

Table 3. AACSB accreditation perceived benefits

Perceived Benefit Statements		Mean	S.D.	One-sample t-test results		
				Mean Difference	t	Sign.
PB1	The assurance of a better quality programs at CBA-KU.	3.74	1.00	0.74	4.87	0.000**
PB2	Helps CBA-KU to get more funds from the university.	3.67	0.96	0.67	4.18	0.000**
PB3	Having positive effect on CBA-KU academic performance.	3.80	1.01	0.80	5.13	0.000**
PB4	Helping CBA-KU in recruiting high-quality faculty members.	3.83	0.86	0.83	6.15	0.000**
PB5	Helping CBA-KU graduates in getting better jobs.	3.43	0.96	0.43	2.78	0.009**
PB6	Helping graduates to get admission in reputable graduate programs.	3.94	0.98	0.94	5.58	0.000**
PB7	Facilitate current faculty members' mobility in the region.	3.46	1.01	0.46	2.68	0.011*
	Overall Perceived Benefits	3.74	0.56	0.75	7.41	0.000**

2-tailed significance associated with H_{02}: mean = 3 where * P < .05, ** P < .01
(Mean Scores, and one-sample t-test results)

As reported in Table 3, the top accreditation benefit, as perceived by CBA-KU faculty members, is "Helping graduates to secure admissions in reputable graduate programs". "Helping CBA-KU in recruiting high-quality faculty members" and "Having positive effect on CBA-KU academic performance" were ranked second and third with relatively high mean score values of 3.94 and 3.80 respectively. The "Assurance of quality programs" at CBA-KU and "Helping CBA-KU in getting fund from the university" came fourth and fifth with also a more than average score of 3.73 and 3.67 respectively. Though, they were ranked number six and seven at the bottom of the listed benefits, "Mobility of faculty members" and "Helping graduates to get better jobs" scored also higher than average scores of 3.46 and 3.43 respectively. In general, it is save to conclude that the reported mean scores showed an above average level of agreement with all statements related to the AACSB *"Perceived Benefits"* variable.

When considering the statistical significance of the deviation from the hypothesized value (3=Average agreement), t-test results confirmed also the significant (p<0.05) positive deviation of the scored mean values from the hypothesized value of 3 for all addressed benefits in this study. This result is true for the overall mean of the "Perceived Benefits" variable as well. The mean difference values were also reported to be positive for the overall perceived benefits score and also for each of its seven items. This implies the statistically significant above "Average" level of agreement with all statements related to AACSB accreditation benefits as perceived by CBA-KU faculty. Therefore, null hypothesis number 2 was rejected.

The association between "General Attitude" and "Perceived Benefits"

The levels of association between each of the five elements related to the General Attitude (GA) toward AACSB accreditation and the seven elements of the accreditation Perceived Benefits (PB), in terms of Pearson correlation coefficients, are included in Table 4. The correlation between the overall scores of "General Attitude" and the "Perceive Benefits" is also reported in the table.

As for the overall level of association between the two key variables, *"General Attitude"* and *"Perceived Benefits"*, the reported correlation statistics in the last row of Table 4 indicate a relatively high (0.68) positive and significant (p<0.01) relationship between the two variables. This positive relationship suggests that general attitude toward AACSB accreditation associates with level of perceived benefits. This could be partially explained by the significant correlation exists between most pairs of the two sets of elements as reported in the table. Sixteen out of the twenty-eight investigated pairs are reported to be significantly (p<0.05) and positively correlated.

Table 4. Association between General Attitude and Perceived Benefits

General Attitude **(GA)**	**AACSB Perceived Benefits (PB)**						
	PB1	**PB2**	**PB3**	**PB4**	**PB5**	**PB6**	**PB7**
GA1	0.65 **(0.000)****	- 0.19 (0.275)	0.68 **(0.000)****	0.25 (0.109)	0.11 (0.520)	0.44 **(0.010)***	0.35 **(0.040)***
GA2	0.50 **(0.001)****	- 0.28 (0.098)	0.56 **(0.000)****	0.04 (0.785)	0.21 (0.208)	0.54 **(0.001)****	O.31 (0.075)
GA3	0.42 **(0.006)****	- 0.13 (0.450)	0.58 **(0.000)****	0.55 **(0.000)****	0.34 **(0.045)***	0.39 **(0.026)***	0.64 **(0.000)*****
GA4	0.36 **(0.017)***	- 0.09 (0.598)	0.49 **(0.001)****	0.28 (0.081)	0.04 (0.820)	0.41 **(0.016)***	0.32 (0.060)
Pearson Correlation between the Overall General Attitude score and the Overall Perceived Benefits score: 0.68 **(0.000)****							

* P < .05, ** P < .01, (Pearson Correlation Coefficient Values and the 2-tailed Sign. Levels)

Specifically, three out of the seven investigated elements of the "Perceived Benefits" were found to correlate statistically significant (P<.05) with all four elements of the "General Attitude" scale. These three elements are: PB1 (Assure quality academic programs), PB3 (Having positive effect on academic performance), PB6 (Helping CBA-KU graduates to secure admission in reputable graduate programs). Moreover, benefits PB4 (Helping recruiting high-quality faculty members), PB5 (Helping graduates in getting better jobs) and PB7 (Facilitate current faculty members' mobility in the region) are significantly correlated with GA3 (Accreditation pays-off in the long run).

Additionally, results show that PB7 (Facilitate current faculty members' mobility in the region) correlates significantly with GA1 (Accreditation indicates offering good programs by CBA-KU), and also GA4 (Accreditation pays off in the long run) consistently associates significantly positive with all perceived benefits with only one exemption.

These positive correlation values suggest that perceived higher level of these benefits associate with higher positive attitudes toward AACSB accreditation.

Simply, the level of agreement on most combinations of "General Attitudes" and "Perceived Benefits" elements move in the same direction.

In spite of the fact that correlation does not establish any causal relationship between variables, these preliminary detailed results of the association between *"General Attitude"* and *"Perceived Benefits"* pave the road for the third part of this paper designated for investigating the causal relationship between perceived benefits and general attitude toward accreditation.

The effect of "Perceived Benefits" on "General Attitude"

In searching for an explanatory model that helps in predicting the "general attitude" of business administration faculty toward receiving the AACSB accreditation, the linear regression procedure was utilized. While, "General Attitude" represents the dependent variable, accreditation "Perceived Benefits" was used as the independent variable in the regression model.

Because of the multi-elements feature of the two key variables in the study, the factor analysis approach was followed to secure the uni-dimensionality of the "General Attitude" construct as dependent variable in the model and to avoid any possible multi-collinearity between any of the seven elements of the "Perceived Benefits" as an independent variable. Furthermore, the use of principle component factor analysis helps in establishing the construct validity of all dependent and independent variables in the model. Table 5 indicates the four "General Attitude" elements that were factor analyzed.

Table 5 indicates the four "General Attitude" sub-elements that were factor analyzed. Apparently, and according to the reported rotated factor matrix factor loading values, all sub-elements are loaded significantly (p>0.68) on only one single factor with an initial eigenvalue of 2.50 and an explained variance value of 62.49 percent. This indicates the uni-dimentionality of the dependent variable in the model. Moreover, the internal consistency results of the construct, as reported in the last column of the table, support the significant reliability of the construct with a Cronbach’s alpha value of 0.74. Therefore, the average score of the four elements was treated as the overall score of the "General Attitude" construct.

Table 5. Factor analysis and internal consistency of "General Attitude"

General Attitude Statements	**Factor Analysis**	**Internal Consistency**
	Rotated Component Matrix	Alfa if item is deleted
GA1	0.87	0.70
GA2	0.86	0.70
GA3	0.68	0.80
GA2	0.73	0.77
Cumulative Explained Variance (one factor) Initial Eigenvalue	62.49% 2.50	Cronbach's Alpha = 0.79

Similarly, Table 6 indicates the seven *"Perceived Benefits"* sub-elements that were factor analyzed. According to the reported rotated factor matrix, the factors with eigenvalues greater than one resulted in two factors that captured about 59.7 percent of the variance. While three elements were loaded on the first factor, only

three of the remaining four were loaded on the second. Factor 1, denoted as *"AACSB Academic Benefits"* in the model, is broadly defined by three variables with strong factor loading scores (p > 0.65), they are: PB1 (The assurance of a better quality programs at CBA-KU), PB3 (Having positive effect on CBA-KU academic performance) and PB6 (Helping CBA-KU graduates to secure admission in reputable graduate programs). Apparently, they represent together one aspect of AACSB accreditation benefit, the academic benefits.

Table 6. Factor analysis and internal consistency of "Perceived Benefits"

Perceived Benefits Statements		Rotated Component Matrix		Internal Consistency Results
	Factor 1 Given name**: "" benefits**	Factor One	Factor Two	Alpha if item deleted
PB1	The assurance of a better quality programs at CBA-KU.	0.65		0.72
PB3	Having positive effect on CBA-KU academic performance.	0.83		0.51
PB6	Helping CBA-KU graduates to secure admission in reputable graduate programs	0.79		0.73
	Eigenvalue = 2.64, **% of Explained Variance = 32.51**			Cronbach's alpha 0.74
	Factor 2 Given name: **"" benefits**			
PB2	Helps CBA-KU to get more funds from the university.		0.68	0.52
PB4	Helping CBA-KU in recruiting high-quality faculty members.		0.70	0.44
PB5	Helping CBA-KU graduates in getting better jobs.		0.40	0.58
PB7	Facilitate current faculty members' mobility in the region.		0.79	0.34
	Eigenvalue = 1.153, **% of Explained Variance = 27.16,** **Cumulative Explained Variance % = 59.67**			**Cronbach's alpha 0.55**

- Extraction Method: Principle Component Analysis
- Rotation Method: Varimax with Kaiser Normalization

On the other hand, Factor 2 captures significantly (factor loading > 0.67) three sub elements that reflect the administrative benefits of the accreditation, they are: PB2 (Helps CBA-KU to get more funds from the university), PB4 (Helping CBA-KU in recruiting high-quality faculty members), and PB7 (Facilitate current faculty members' mobility in the region). Consequently, it was denoted as *"AACSB Administrative Benefits"* factor in the model. Because of its low level of loading (0.40), PB5 (Helping CBA-KU graduates in getting better jobs) was not significantly loaded on an any of these two benefit's factors. It was deleted accordingly. For a newly developed item, the factor loading for every item should exceed 0.50 and for established items, the factor loading for every item should be 0.60 or higher (Awang, 2014).

However, the internal consistency results, reported in the last column of Table 6, support also the significant reliability of the two *"Perceived Benefits"* constructs with a Cronbach's alpha values of 0.74 and 0.58 respectively after deleting PB5

(helping in getting better jobs for graduates) from the administrative benefits construct.

Based on these factor-score and reliability analyses, the mean scores of the four elements of the *"General Attitude"* construct were used as the dependent variable, while two benefit-related independent constructs were calculated in a similar way. Because of the insignificant effect of all demographic variables, as reported above, none of these categorical variables were included in the model. Table 7 presents the regression causal model statistics.

Table 7. "Perceived Benefits" as predictor of "General Attitude"

Dependent Variable	"*General Attitude*" toward AACSB		
Independent Variables	Unstandardized Coefficients	*t*	*Sig.*
Constant	0.76	1.19	0.245
*"AACSB **Academic** Benefits"*	0.77	6.42	0.000**
*"AACSB **Administrative** Benefits"*	0.10	0.72	0.479
The Model	F = 22.19, Sig. 0.000** R-Square 0.63, Adjusted R-Square = 0.60		

* P < .05, ** P < .01, (Regression Analysis Results)

The test of the hypothesis produced a multi-linear regression model, which was significant at less than 0.01 levels, indicated that faculty members perceived benefits was sufficient to predict their general attitude toward receiving the AACSB accreditation. As reported in Table VII, these two independent variables in the model were able together to explain about 49% of variance in the dependent variable. Specifically, *"AACSB Academic Benefits"* is the only type of benefits that has significant (p<0.00) effect on shaping the attitude of faculty members toward earning the accreditation. On the contrary, no significant (p>0.05) effect was shown for the effect of *"AACSB Administrative Benefits"* on faculty general attitude toward receiving the AACSB accreditation. Therefore, null hypothesis number four was rejected for the effect of *"AACSB Academic Benefits"* and was not rejected for the effect of *"AACSB Administrative Benefits"*.

CONCLUSIONS AND DISCUSSION

Results of the present study show the existence of a relatively high positive attitude toward AACSB accreditation among CBA-KU faculty members. While, considering accreditation as an esteemed stamp of excellence and as an indication of offering good academic programs were the top two positive attitudes reported; believing that accreditation pays off in the long run and using accreditation in identifying high-quality business programs were ranked third and fourth respectively. Noticeably, a very-positive attitude finding of the study is that more than seventy percent of the respondents scored more than average level of agreement that all resources devoted to achieve AACSB accreditation pay-off in the long run. This result seems to support the findings of Espiritu (2007) and Okulova O. and Shakina E. (2021).

As for the perceived benefits of earning AACSB accreditation, it is safe to conclude that CBA-KU faculty members showed an above average level of agreement across all of the seven claimed accreditation benefits investigated in the study. Helping graduates to secure admissions in reputable graduate

programs, helping CBA-KU in faculty recruitment, and having positive effect on academic performance were reported as the most perceived three AACSB accreditation benefits by faculty members. Additionally, faculty members perceive assurance of quality programs and helping CBA-KU in getting fund from the university as the second-tier group of benefits achieved by CBA-KU through receiving the accreditation. These results consistent with most of the claimed benefits cited in several previous studies including Roberts *et al*. (2004), Trapnell (2007), Elliott (2013), Ku-jun Lin*et al*., (2016) and Al-Khalifa (2016).

The most striking finding overall, however, was that all demographic variables did not show any significant effect on a faculty member positive attitude toward the AACSB accreditation process or on his/her perceived benefits of the accreditation as well. In CBA-KU, a faculty member's rank, area of specialization, gender, nationality, and age seem not to be determinants of his attitude toward AACSB accreditation or his perceived benefits of earning the accreditation. This conclusion, however, supports the existence of a general support among all groups of CBA-KU faculty members for earning the accreditation.

Additionally, the findings of this research provide strong support for the significant positive correlation between several pairs of benefits-attitude dimensions. These positive correlation values suggest that perceived higher level of these benefits associate with higher positive attitudes toward AACSB accreditation. Simply, the level of agreement on most combinations of "General Attitudes" and "Perceived Benefits" elements move in the same direction.

With respect to the effect of the way a faculty at CBA-KU perceives the benefits of accreditation on his/her general attitude toward the accreditation process, the regression model supports the significant impact of only one type of the accreditation benefits. Only faculty perception of the academic gains of the accreditation tends to shape his/her positive attitude toward receiving the accreditation. This indicates that faculty perception of only three out of the investigated seven benefits could be used as predictors of their overall attitude toward AACSB accreditation. Namely, "the assurance of a better quality programs", "the positive effect on academic performance", and "securing admission in reputable graduate programs for CBA-KU graduates".

In the contrary, the other investigated administrative benefits of the accreditation were not reported to be a determinant of the faculty attitude toward accreditation. One intuitive explanation of this result is the fact that faculty members at CBA-KU represent the sampling frame in the current study. When deans of AACSB accredited schools are the targeted population, as in Miles et al., 2015, different ranks of the perceived benefits might be expected. However, a more focus on using the accreditation initiate in enhancing the administrative practices and make this feasible to various stakeholders is really needed.

Due to the exploratory nature of this research, further empirical studies are required to investigate more elements of both "attitude" and "benefits" of AACSB accreditation. This might further enhance the reliability levels of the used scales. Using some more administrative and financial dimensions of the AACSB benefits represent a possible way to improve this study. In addition, adding other independent variables to the regression model that predict faculty attitude, such as a faculty level of participation in the accreditation process and his/her level of commitment as predictors, represent another suggested avenue of research. In such a case, investigating the effect of perceived benefits as a mediating variable on the relationship between faculty commitment and faculty attitude will be

possible. Finally, surveying both attitude and perceived benefits of various stakeholders, including business community and students, seems to be necessary in gaining more understanding for the level of awareness and support of the AACSB accreditation process in the Kuwaiti environment. This future research avenue could also associate the results of this research with obtaining legitimacy for business schools (Cruz-Suárez; Marino; Prado-Román, 2020; Díez-de-Castro, 2020).

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APPENDIX 1: QUETIONNAIRE

On a scale from 1 to 5, please indicate your level of agreement with each of the following statements.

General Attitude Toward AACSB Accreditation (GA):

(GA1) AACSB accreditation is an indication of offering a high-quality business program.

(GA2) AACSB accreditation is an esteemed stamp of excellence.

(GA3) All resources devoted to achieve AACSB accreditation pays-off in the long run.

(GA4) AACSB accreditation is used to identifying high-quality business schools by all stakeholders.

Perceived Benefits of AACSB Accreditation (PB):

(PB1) AACSB accreditation assured a better quality undergraduate and graduate Business Programs at CBA-KU.

(PB2) AACSB accreditation helps our college in getting more funds from the university administration.

(PB3) AACSB accreditation has positive effect on the CBA-KU academic performance.

(PB4) AACSB accreditation helps CBA-KU in recruiting high-quality faculty members.

(PB5) AACSB accreditation helps CBA-KU graduates in getting better jobs.

(PB6) AACSB accreditation helps CBA-KU graduates to secure admission in reputable graduate programs.

(PB7) AACSB accreditation enables current faculty members to move to any other business school in the region.

- Level of Agreement (1) very low (2) low; (3) average; (4) High; (5) very high.